BEFORE THE POSTAL RATE COMMISSION

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CERTIFICATE OF SERVICE AND NOTICE BY UNITED PARCEL SERVICE OF FILING OF TESTIMONY AND WORKPAPER OF KEVIN NEELS IN RESPONSE TO NOTICE OF INQUIRY NO. 4 AND PRESIDING OFFICER'S INFORMATION REQUEST NO. 19 (August 21, 2000)

United Parcel Service ("UPS") hereby gives notice of the filing today of the Testimony of Kevin Neels in response to Notice of Inquiry No. 4 and Presiding Officer's Information Request No. 19 (UPS-NOI/POIR-T-1), and related workpaper (UPS-Neels-WP-NOI/POIR-1). The workpaper is being filed in both hard copy and electronic form. I certify that the testimony has been served on all parties.

Respectfully submitted,

Jóhn E. McKeever William J. Pinamont Phillip E. Wilson, Jr.

Attorneys for United Parcel Service

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CERTIFICATE OF SERVICE

I hereby certify that I have this date served the foregoing document by first class mail, postage prepaid, in accordance with Section 12 of the Commission's Rules of Practice.

Attorney for United Parcel Service

Dated: August 21, 2000 Philadelphia, Pa.

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